August 12, 1986

Smurfit Diamond Packaging Corp. 400 George St. Alton, IL 62002

Re: File No. 64792

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 mpnths from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Very truly yours,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

Smurfit Diamond Packaging Corp.

DEFAULT ORDER

86-C-17

for Redetermination of a Deficiency or Revision of

a Determination or Refund of

Corporation Tax under Article 9A

of the Tax Law for the Period 12/31/83.

Petitioner(s) Smurfit Diamond Packaging Corp. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Tax under Article 9A of the Tax Law for the Period 12/31/83. File No. 64792.

A pre-hearing conference on the petition was scheduled before Robert C.

Farrelly, at the offices of the State Tax Commission, Bldg. #9, W.A. Harriman

Campus, Rm. 107 Albany, New York 12227 on Monday, June 23, 1986 at 1:00 p.m.

Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s)

did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Smurfit Diamond Packaging Corp. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 12, 1986